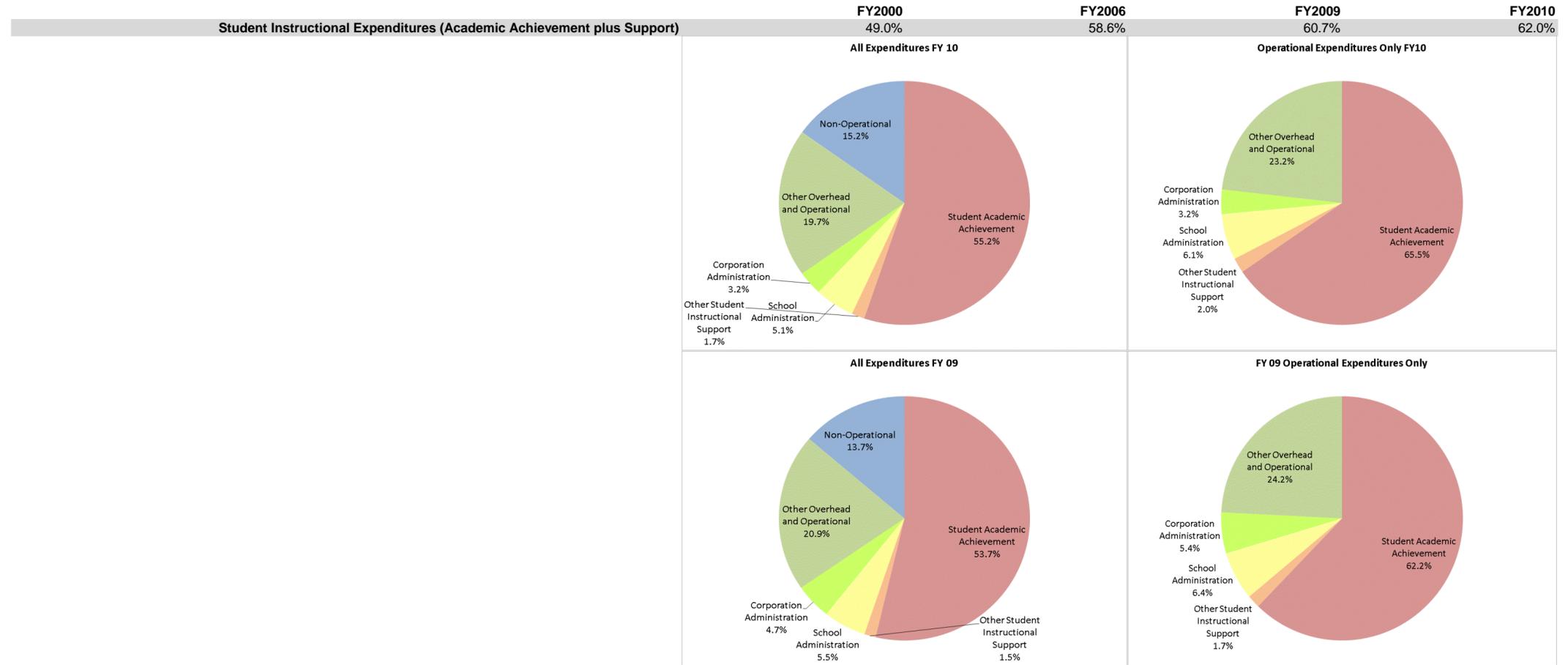


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Spencer-Owen Community Schools (6195)**

Spencer-Owen Community Schools (6195)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$14,048,216	44.5%	\$16,303,977	52.1%	\$17,215,502	53.7%	\$16,711,531	55.2%
Student Instructional Support	\$1,433,204	4.5%	\$2,031,217	6.5%	\$2,241,185	7.0%	\$2,055,397	6.8%
Overhead and Operational	\$4,506,407	14.3%	\$6,936,460	22.2%	\$8,204,533	25.6%	\$6,913,339	22.8%
Nonoperational	\$11,590,279	36.7%	\$6,006,687	19.2%	\$4,399,467	13.7%	\$4,590,182	15.2%
Grand Total	\$31,578,106		\$31,278,341		\$32,060,688		\$30,270,449	



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$4,217,948	\$4,952,422	\$7,016,880	\$6,464,044	53%	31%	-8%
	11200 Regular Programs; Middle/Junior High	\$2,065,053	\$1,493,091	\$2,005,032	\$2,016,012	-2%	35%	1%
	11300 Regular Programs; High School	\$2,370,186	\$2,492,250	\$3,471,733	\$3,511,511	48%	41%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$14,753	\$52,703	\$55,257		275%	5%
	11410 Vocational Education; Agriculture A	\$76,561	\$66,166	\$102,194	\$103,890	36%	57%	2%
	11460 Vocational Education; Occupational Home Economics	\$125,442	\$188,317	\$277,601	\$199,533	59%	6%	-28%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$376	\$166			-56%
	11590 Other Vocational Education Programs	\$0	\$107,538	\$27,813	\$28,129		-74%	1%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,178	\$22,116	\$9,641	\$2,073	-35%	-91%	-78%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$7,155	\$240			-97%
	11910 Other Regular Programs; Competency Testing	\$20,459	\$9,485	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$21,323	\$12,745	\$48,412	\$36,878	73%	189%	-24%
	12210 Mental Disabilities; Mild Mental Disabilities	\$210,070	\$590,363	\$962,401	\$1,022,167	387%	73%	6%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$200,885	\$397,326	\$402,425		100%	1%
	12350 Physical Impairment; Homebound	\$2,798	\$1,144	\$4,217	\$3,305	18%	189%	-22%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$35,805	\$86,006	\$83,067	\$39,561	10%	-54%	-52%
	12510 Culturally Different; Communication Disorders	\$108,598	\$86,959	\$171,017	\$139,108	28%	60%	-19%
	12520 Culturally Different; Compensatory	\$1,000	\$0	\$3,006	\$0	-100%		-100%
	12610 Learning Disability	\$533,016	\$466,193	\$697,149	\$746,078	40%	60%	7%
	12710 Equal Opportunity At Risk	\$102,157	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$51,484	\$190,740	\$158,378	\$150,729	193%	-21%	-5%
	12900 Other Special Programs	\$19,600	\$9,716	\$1,228	\$446	-98%	-95%	-64%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$10,862	\$24,056	\$25,495	\$21,461	98%	-11%	-16%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$482	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$23,309	\$787	\$0		-100%	-100%
	14100 Summer School Programs; Elementary	\$29,361	\$0	\$9,290	\$0	-100%		-100%
	14200 Summer School Programs; Middle/Junior High School	\$1,760	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$55,423	\$0	\$30,332	\$11,756	-79%		-61%
	15100 Enrichment Programs; Non-Credit	\$56,250	\$49,033	\$45,813	\$50,355	-10%	3%	10%
	16100 Remediation Testing	\$127,800	\$25,374	\$32,479	\$32,618	-74%	29%	0%
	16200 Preventive Remediation	\$121,772	\$58,071	\$68,515	\$70,738	-42%	22%	3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$287,674	\$226,240	\$278,940	\$302,760	5%	34%	9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$295,683	\$384,614	\$394,155	\$373,318	26%	-3%	-5%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$14,264	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$107,664	\$42,740	\$52,559	\$214,589	99%	402%	308%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$118,247	\$178,448	\$66,172	\$41,260	-65%	-77%	-38%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,763	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$225,518	\$154,270	\$198,283	\$127,481	-43%	-17%	-36%
	22230 Library/Media Services; Audiovisual	\$9,387	\$2,816	\$4,617	\$3,881	-59%	38%	-16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$146,039	\$85,024	\$36,376	\$401	-100%	-100%	-99%
	22290 Library/Media Services; Other Educational Media Services	\$350	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$185,888	\$229,077	\$220,658		19%	-4%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$31,088			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$18,578	\$26,668	\$24,900		34%	-7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,918	\$235,116	\$0	\$0	-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$18,591	\$17,671	\$4,109	\$8,045	-57%	-54%	96%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$214,506	\$254,668			19%
	26497 2007 Account Code - Teachers Retirement Fund	\$510,759	\$698,562	\$0	\$0			
Student Academic Achievement Total		\$12,277,979	\$13,414,964	\$17,215,502	\$16,711,531	36%	25%	-3%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$4,880	\$0	\$2,593	\$0	-100%		-100%
	21130 Attendance and Social Work Services; Social Work Services	\$22,563	\$26,904	\$500	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$283,889	\$336,337	\$410,786	\$438,488	54%	30%	7%
	21220 Guidance Services; Counseling Services	\$1,992	\$5,660	\$0	\$0	-100%	-100%	
	21230 Guidance Services; Appraisal Services	\$2,240	\$1,644	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$25,237	\$49,951	\$59,477	\$64,210	154%	29%	8%
	21390 Health Services; Other Health Services	\$343	\$0	\$78	\$0	-100%		-100%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$84	\$1,466			> 500%
	24100 Office of The Principal	\$876,323	\$1,190,344	\$1,767,668	\$1,551,233	77%	30%	-12%
Student Instructional Support Total		\$1,217,467	\$1,610,839	\$2,241,185	\$2,055,397	69%	28%	-8%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$36,025	\$28,069	\$42,623	\$36,554	1%	30%	-14%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23150 Board of Education; Legal Services	\$3,945	\$25,528	\$11,452	\$16,687	323%	-35%	46%
	23160 Board of Education; Promotion Expenses	\$1,045	\$0	\$3,879	\$1,543	48%		-60%
	23210 Executive Administration; Office of The Superintendent	\$248,628	\$318,708	\$555,400	\$438,511	76%	38%	-21%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$322,741	\$247,270			-23%
	25160 Fiscal Services; Financial Accounting	\$1,994	\$8,480	\$10,971	\$5,785	190%	-32%	-47%
	25191 Other Fiscal Services; Refund of Revenue	\$9,254	\$2,880	\$523,068	\$35,672	285%	> 500%	-93%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$650	\$650			0%
	25400 Planning, Research, Development and Evaluation	\$15,858	\$8,638	\$14,210	\$12,993	-18%	50%	-9%
	25750 Personnel Services; Health Services	\$37	\$0	\$0	\$0	-100%		
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$134,067			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technolog	\$0	\$0	\$0	\$21,052			
	25990 Other Support Services, Central	\$0	\$353,681	\$23,761	\$13,006		-96%	-45%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$35,423	\$68,091	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,199,845	\$2,056,734	\$2,797,416	\$2,325,408	94%	13%	-17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,320	\$15,805	\$10,603	\$1,200	-9%	-92%	-89%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$176,564	\$133,321	\$151,055	\$130,565	-26%	-2%	-14%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$574	\$2,475	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$5,000	\$10,000			100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$8,402	\$181,435	\$307,094	\$2,013	-76%	-99%	-99%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$190,793	\$303,111	\$320,780	\$243,983	28%	-20%	-24%
	27010 Student Transportation; Service Area Direction	\$106,814	\$78,141	\$103,302	\$79,420	-26%	2%	-23%
	27100 Student Transportation; Vehicle Operation	\$153,831	\$244,782	\$260,119	\$446,472	190%	82%	72%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,775	\$103,011	\$60,647	\$49,674	-9%	-52%	-18%
	27400 Student Transportation; Purchase of School Buses	\$59,850	\$74,025	\$29,935	\$18,595	-69%	-75%	-38%
	27500 Student Transportation; Insurance on Buses	\$0	\$0	\$183	\$0			-100%
	27700 Student Transportation; Contracted Transportation Services	\$1,211,563	\$1,463,065	\$1,577,136	\$1,602,027	32%	9%	2%
	27900 Student Transportation; Other Student Transportation Services	\$328	\$29	\$0	\$0	-100%	-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$323,102	\$363,548	\$480,965	\$490,858	52%	35%	2%
	31400 Food Services Operations; Food Purchases	\$331,683	\$526,819	\$591,543	\$549,331	66%	4%	-7%
Overhead and Operational Total		\$4,171,655	\$6,360,375	\$8,204,533	\$6,913,339	66%	9%	-16%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$3,296	\$1,376	\$8,718	\$4,641	41%	237%	-47%
	33300 Civic Services	\$564	\$0	\$0	\$0	-100%		
	33500 Welfare Activities Services	\$8,289	\$698	\$0	\$3,225	-61%	362%	
	33910 High School Band Uniforms	\$0	\$0	\$3,498	\$4,170			19%
	33930 Latch Key Kid Program	\$21,888	\$22,609	\$19,412	\$0	-100%	-100%	-100%
	33940 Child Care Services	\$0	\$45,411	\$47,567	\$59,961		32%	26%
	33990 Other Community Services; Other	\$2,045	\$1,350	\$19,632	\$29,286	> 500%	> 500%	49%
	43000 Facilities Acquisition and Construction; Professional Services	\$208,878	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$8,679,830	\$2,580,979	\$875,888	\$935,439	-89%	-64%	7%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,500	\$18,985	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$161,892	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$148,435	\$345,519	\$61,905	\$51,712	-65%	-85%	-16%
	51100 Debt Services; Principal on Debt; Bonds	\$515,000	\$110,000	\$122,000	\$180,000	-65%	64%	48%
	52100 Debt Services; Interest on Debt; Bonds	\$21,888	\$146,001	\$153,622	\$146,614	> 500%	0%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,900	\$70,563	\$127,016		99%	80%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,596,000	\$954,000	\$585,000	\$680,000	-57%	-29%	16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$531,500	\$451,205			-15%
	54100 Veterans' Memorial Fund; Principal	\$4,234	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$375,987	\$1,554,495	\$1,012,773	\$1,075,396	186%	-31%	6%
	54250 Common School Fund; Interest	\$0	\$0	\$868,404	\$830,221			-4%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$11,295			
Nonoperational Total		\$11,586,332	\$5,993,730	\$4,399,467	\$4,590,182	-60%	-23%	4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$248,953	\$223,518	\$0	\$0			
	26492 2007 Account Code - Social Security	\$957,402	\$1,090,721	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$2,779	\$90,251	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,114,508	\$2,419,329	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,032	\$21,383	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$53,231	\$0	\$0			
Prorated By Fund Total		\$2,324,674	\$3,898,432	\$0	\$0			